



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, March 22, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 03/16/22, 1:31 p.m.)

**Business Tax Appeals Hearing**

C by Karina, Inc., 21078257

Panel Lead:

Teresa Stanley

Panel Members:

Andrew Kwee

Suzanne Brown

Appearing for Taxpayer:

Karina Leigh, Representative

Jason Leigh, Witness

Appearing for Department of  
Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has established that it is entitled to adjustments to the disallowed claimed nontaxable sales and whether appellant has established that it is entitled to further adjustments to allowed credits for tax-paid purchases resold.

**1:00 p.m. Session**

**Franchise and Income Tax Appeals Hearing**

D. Mitchell and D. Boucher, 21057805

Panel Lead:

Mike Le

Panel Members:

Eddy Lam

Amanda Vassigh

Appearing for Taxpayer:

D. Mitchell, Taxpayer

D. Boucher, Taxpayer

Appearing for Franchise Tax Board:

Leoangelo Cristobal, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether gain deferred under IRC section 1033 should be reported for the year the gain was received and whether appellants have established any basis to abate interest.



## Business Tax Appeals Hearing

C. Lee, 21017097

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of  
Tax and Fee Administration:

Issue: Whether appellant has shown that adjustments are warranted to the audited understatement of reported taxable sales.

Joshua Aldrich

Andrew Kwee

Michael Geary

Wai Ling Si, Representative

C. Lee, Witness

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

The following case was removed from this agenda:

J. Kennedy and M. Kennedy, 20096696

FTB requested a deferral of this case.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto:Nia.Vaughan@ota.ca.gov) if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.